REMARKS

The Examiner's combination of *three* references, Thiers, Cornell and MacDonald falls far short of invention claimed by the applicant.

First, of the three references, only Thiers relates to flooring. Clearly the issues of wear and durability that are required of a floor panel do not compare to the wear resistaance and durability of things such as decorative panels in cabinets or doors.

Secondly, all three of the cited references approach the formation of a bevel by machingin the piece in question *from above*, not from the side, as is expressly part of each one of the applicant's independent claims, i.e., forming a recess extending under the top surface layer *from the side surface*. There is no teaching in any of the cited references of this limitation, and thus the three references cannot be combined to reach the claimed invention.

Finally, the independent claims call for a top surface layer extending continuously and in one piece from the top side of the core over the beveled top edge. While Cornell's *bottom* surface layer arguably exends continuously around the edge of the panel, this is not instructive or helpful in achieving what the claimed invention achieves, which is significant because of the wear and tear that a floor experiences, i.e., a continuous top surface layer.

In light of the significant differences between the prior art and the claimed invention, applicant respectfully requests that the Examiner reconsider his rejection of the claim and issue a *Notice of Allowance.*

It is believed that a one month extension of time is due at this time, and you are hereby authorized to deduct the fee for such extension from the Deposit Account of Baker & McKenzie, No. 02-0400, along with any other fees which may be required. *When identifying such a withdrawal, please use the Attorney Docket Number **BER-101-PCT/US**.*

Monday, May 12, 2008

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Respectfully,

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